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## Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2001 Missouri individual income tax return on the Form MO-1040P and claim the property tax credit, pharmaceutical tax credit, and/or pension exemption.

You **CANNOT USE** this tax book if you:

- Have income from another state;
- Are filing an amended return;
- Have military pay that is not taxable;
- Have a net operating loss;
- Have any of the following Missouri modifications:
  - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
  - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);
  - c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);

- d. Interest from federal exempt obligations;
- e. Interest from state and local obligations;
- f. Capital gain exclusion;
- g. Railroad retirement modifications;

- Claim:
  - a. Self-employed health insurance deduction;
  - b. Miscellaneous tax credit (Form MO-TC);
  - c. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
  - d. A deduction for other federal tax (from Federal Form 1040, Lines 41, 43, and 55 and any recapture taxes included on Line 58.)
- Owe a penalty for underpayment of estimated tax;
- Owe tax on a lump sum distribution included on your Federal Form 1040, Line 40;
- Owe recapture tax on low income housing credit.

## Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, you may still qualify to use another short form. Visit our web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) to select the easiest form for you.

### To Obtain Forms:

- Access [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax);
- Call (800) 877-6881;
- Visit:
  - Participating banks, post offices, courthouses, and libraries;
  - Department of Revenue Tax Assistance Centers (page 24), Motor Vehicle and Drivers License Branch or Fee Offices;
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the forms you need;
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022;
- TDD: (800) 735-2966 or fax (573) 526-1881.

## — NOTICE —

If someone prepares your return for you, please take all of the following to your preparer.

- Form SSA-1099 (Your statement from the Social Security Administration indicating the amount of your social security benefits.)
- All Forms 1099(s) and W-2(s) (All documents that verify income was received.)
- All forms and/or statements that verify AFDC, child support, SSA and/or SSI benefits received even for minor children.
- If you are 100 percent disabled, bring verification of your disability (Letter from Veteran's Affairs, Social Security Administration, or a copy of your Medicare card.)
- All property tax receipt(s).
- Rent receipt(s) and your landlord's name and address information.

# AM I ELIGIBLE?

**PENSION EXEMPTION — See chart below.**

**PROPERTY TAX CREDIT — See page 4.**

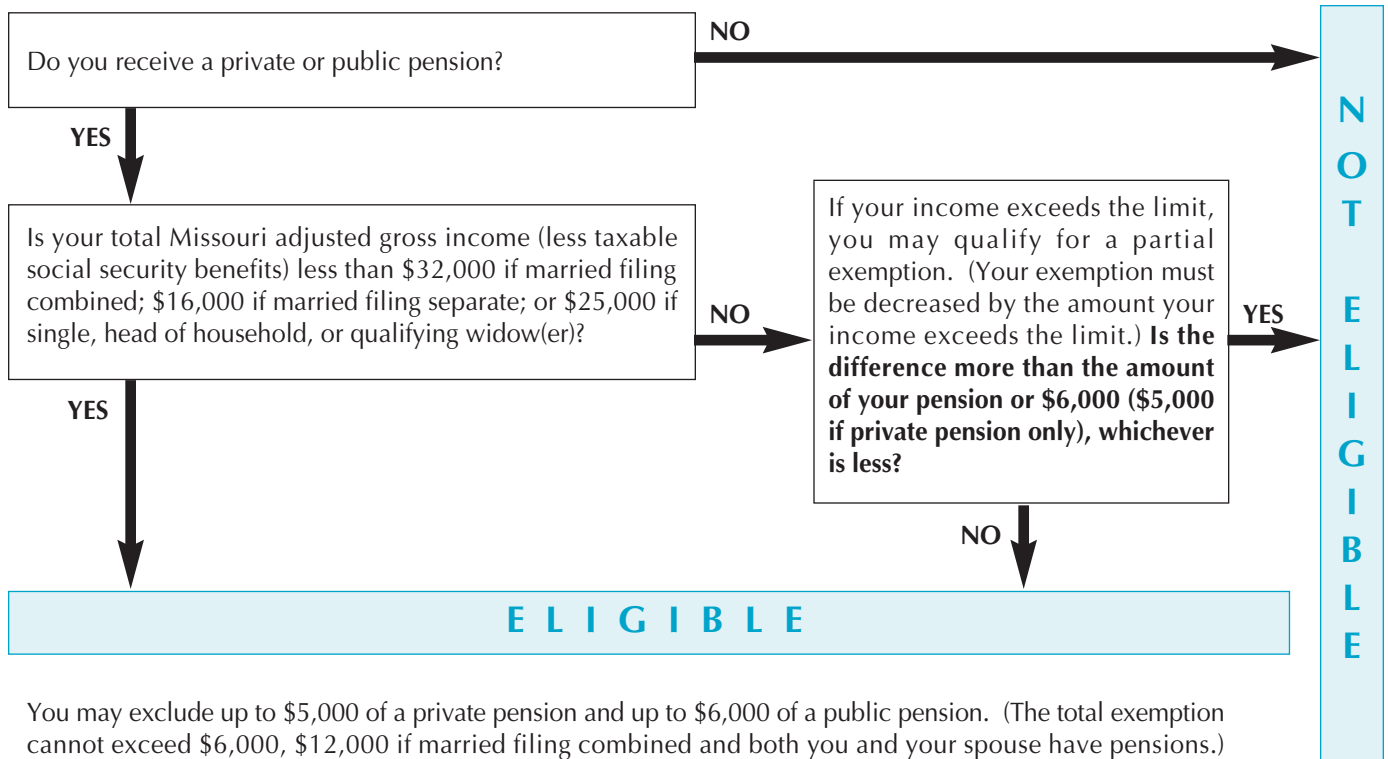
**PHARMACEUTICAL TAX CREDIT — See page 4.**

*You do not have to qualify for all three to use this form.*

*If you do not qualify for any of these,  
see page 2 to obtain a different form.*

Use this diagram to determine if you or your spouse are eligible to claim the  
**PENSION EXEMPTION.**

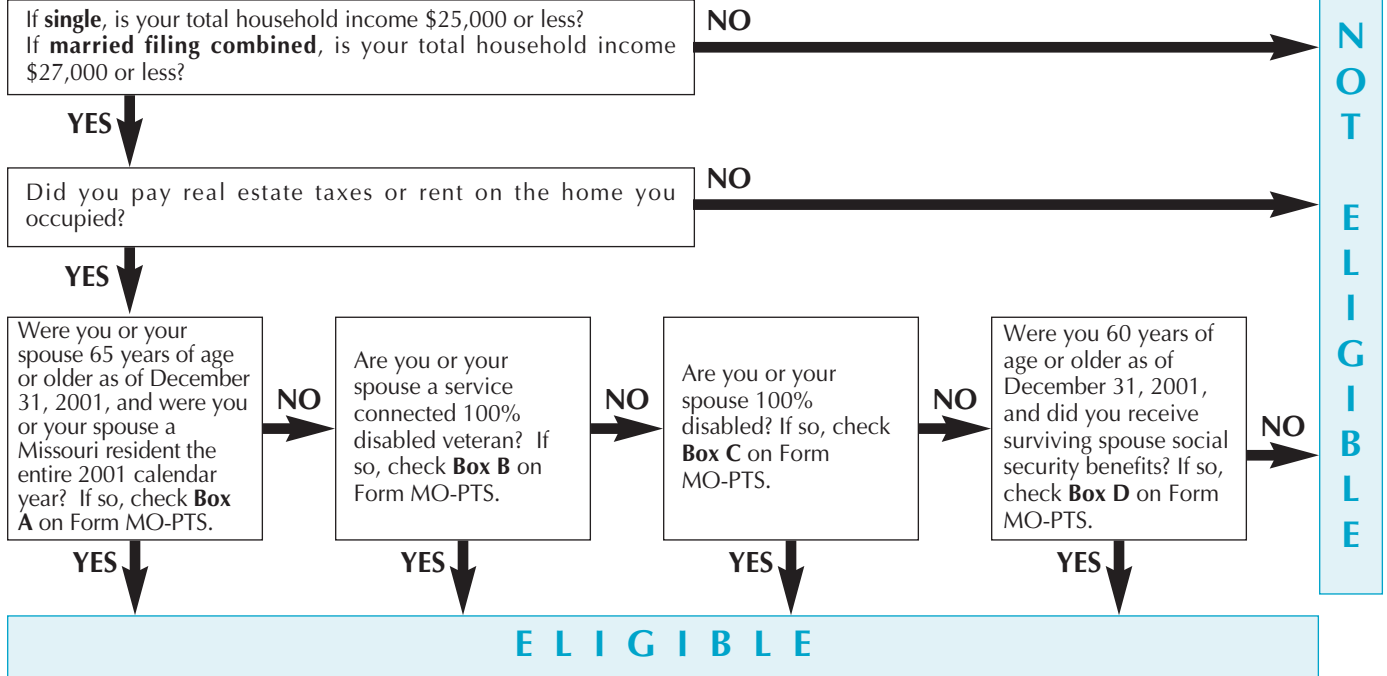
(Part or all of your pension may be excluded from your taxable income!)



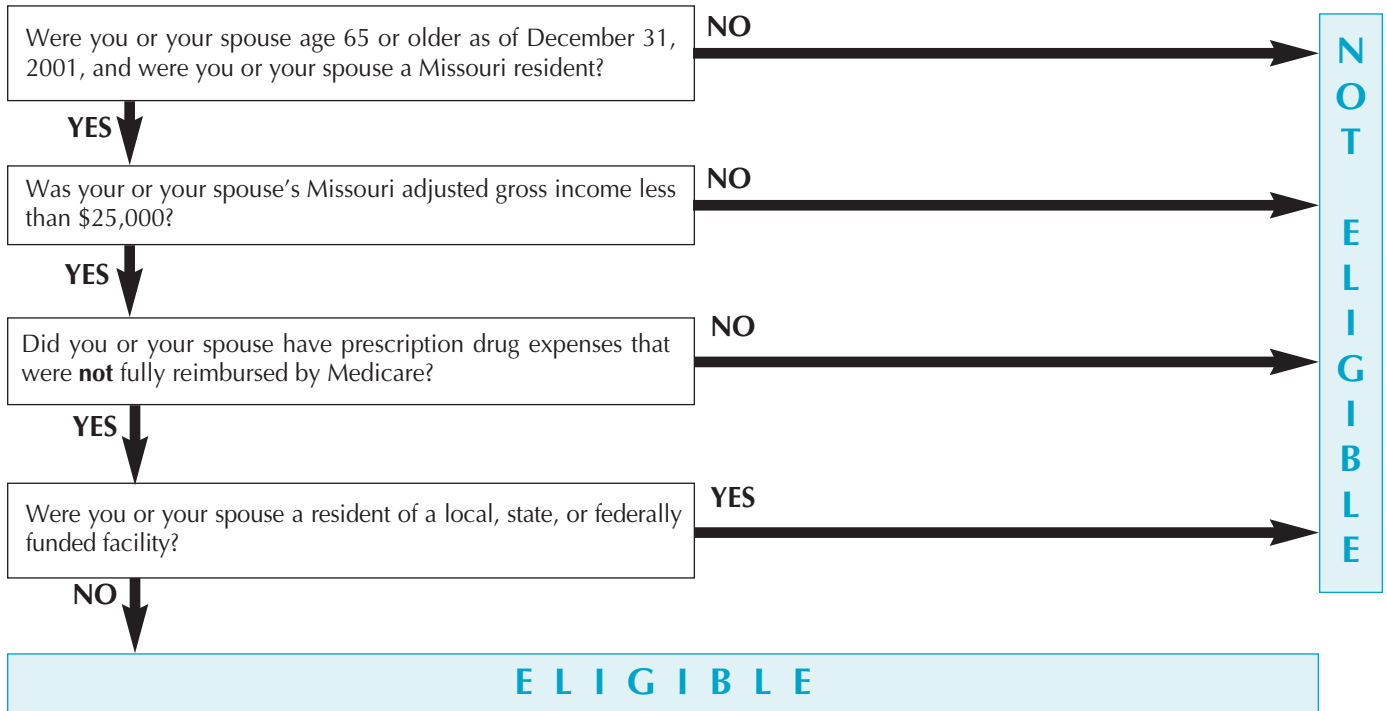
You may exclude up to \$5,000 of a private pension and up to \$6,000 of a public pension. (The total exemption cannot exceed \$6,000, \$12,000 if married filing combined and both you and your spouse have pensions.) Complete the Pension Exemption Worksheet on page 3 of the return and enter your exemption amount on Form MO-1040P, Line 11.

# AM I ELIGIBLE?

Use this diagram to determine if you or your spouse are eligible to claim the  
**PROPERTY TAX CREDIT.**



Use this diagram to determine if you or your spouse are eligible to claim the  
**PHARMACEUTICAL TAX CREDIT.**



## **\*\*IMPORTANT FILING INFORMATION\*\***

**This information is for guidance only and does not state the complete law.**

### **Federal Advance Refund Credit**

Missouri will not tax the Federal Advance Refund Credit you received in 2001 or reduce your federal tax deduction as a result of the credit. The Internal Revenue Service (IRS) considers the check you received in 2001 a reduction of tax, not taxable income. The credit is not considered taxable income on your federal return or your Missouri return. The Missouri General Assembly passed legislation in September 2001 that ensured the federal tax deduction taken on your Missouri return is not reduced by any Rate Reduction Credit claimed on your federal return or any Federal Advanced Refund Credit check sent to you during the year. See information for Page 6, Line 7 to calculate your federal tax deduction correctly. If you follow the calculation provided, your federal tax deduction will not be reduced by the amount of your Rate Reduction Credit.

### **When To File**

The 2001 returns are due April 15, 2002. Fiscal year filers must file no later than the 15th day of the fourth month following the close of the taxable year. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day.

### **Extension of Time to File**

If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An extension may also be filed by **Telefile**, on a touch-tone telephone at (800) 200-4842. An automatic extension of time to file will be granted until August 15, 2002.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. **Attach a copy of your federal extension, (Federal Form 4868 or 2688) with your Missouri income tax return when you file.**

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the due date of the return.

**Remember: An extension of time to file does not extend the time to pay. You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.**

### **Late Filing and Payment**

Simple interest is charged on all delinquent taxes at the rate of 6 percent per year.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax), is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a **Payment Plan** by completing Form 4338, Individual Income Tax Payment Request. See page 2 for information on how to obtain Form 4338.

### **Where to Mail Your Return**

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue, P.O. Box 3385,  
Jefferson City, MO 65105-3385.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue, P.O. Box 3395,  
Jefferson City, MO 65105-3395.**

### **Dollars and Cents**

Rounding is required on your tax return. Zeros have been placed in the cent columns on your return. For cents .01 through .49, round down to the previous whole dollar amount. For cents .50 through .99, round up to the next whole dollar amount.

Example: Round \$32.49 down to \$32.00.  
Round \$32.50 up to \$33.00.

### **Amended Return**

Missouri does not have a special form for amending individual income tax returns. **Use Form MO-1040 for the year being amended, check the box near the top left of the form to indicate an amended return, complete the entire return using the corrected figures, and attach all schedules that are affected by the corrections. Attach a copy of the federal change or federal amended return.** Use Form MO-1040 even if you originally filed Form MO-1040A, Form MO-1040B, Form MO-1040C, Form MO-1040P, electronically filed, or telefiled. See page 2 for information on how to obtain Form MO-1040.

### **Fill-in Forms that Calculate**

Access our web site at **[www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)** to enter your tax information and let us do the math for you! No calculation errors mean faster processing! Just print, sign, and mail the return.

### **Missouri Refund Inquiry Line**

The Department of Revenue has an automated individual income tax refund inquiry line. The system is available 24 hours a day to check on the status of your **current** year refund and can be accessed by visiting our web site at **[www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)** or dialing **(573) 526-8299**.

The following information is required to obtain the status of your Missouri refund: 1) the first social security number on the return, 2) your filing status shown on your

return, and 3) the exact amount of the refund in whole dollars. If you call to find out about the status of your Missouri refund and do not receive a mailing date, please wait seven days before calling back.

## Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, for more information. **The due date for Form 4340 is April 15, 2002.**

## Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) or call (800) 877-6881.

# FORM MO-1040P

## Information To Complete Your Form MO-1040P

### Name, Address, Etc.

If all the address information on the label is correct, attach the label to the Form MO-1040P and print or type your social security number(s) in the spaces provided. Check the appropriate box if deceased is applicable, enter your county of residence, and the correct number of the public school district in which you reside. See the school district listing on pages 31 and 32.

## 65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **65 or older** or blind at any time during 2001, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. The department uses this information to notify people who may be eligible for the Property Tax Credit.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. Debts owed to the IRS are excluded from the non-obligated spouse apportionment.

## Line 1 — Income

If your filing status is "married filing combined," and both

spouses are reporting income, use the Worksheet on page 8 to split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income reported on your federal return.

Splitting the income reduces the rate at which your combined incomes are taxed and allows you to claim non-obligated spouse so you will not be held responsible for your spouse's debts to Missouri.

For all other filing statuses, use the chart below.

Federal Form	1040	1040A	1040EZ	Telefile
Line Number	Line 33	Line 19	Line 4	Line I

## Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). See diagram on page 26.

## Line 5 — Income Percentages

To calculate your income percentage for Line 5, complete the following:

<b><u>Yourself</u></b> Line 3 _____ divided by Line 4 _____ = _____
<b><u>Spouse</u></b> Line 3 _____ divided by Line 4 _____ = _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number.

## Line 7 — Federal Income Tax Deduction

Figure your federal income tax deduction from the listing below.

Federal Form	Line Numbers
1040EZ	Line 11 minus Line 9a
1040A	Line 34 plus Line 30 minus Line 39a
1040	Line 52 plus Line 47 minus Lines 41 and 61a

**Do not use the federal withholding amount from your Form W-2(s).**

**Diagrams of the federal returns on are pages 25 and 26.**

## Line 8 — Standard or Itemized Deduction

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. See the chart below for your standard deduction amount.

	Married Filing A Combined Return or Qualifying Widow	Head of Household	Married Filing Separate
Single			
\$4,550	\$7,600	\$6,650	\$3,800



**If you or your spouse marked any of the boxes for 65 or older, or blind, or claimed as a dependent, see Federal Form 1040, Line 36, Form 1040A, Line 22, or Form 1040EZ, Line 5 for your standard deduction amount.** If you itemized on your federal return, you may want to itemize on your Missouri return, or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the Missouri Itemized Deduction Section on Form MO-1040P, page 4.

**Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

## Lines 9 and 10 — Dependents

**Do not include yourself or your spouse as dependents.**

**Line 9**—Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Forms 1040A or 1040, Line 6c.

**Line 10**—Multiply the total number of dependents you claimed on Line 9, that are age 65 or older, by \$1,000. **Do not include dependents that receive state funding or Medicaid.**

**Attach a copy of your federal return (pages 1 and 2).**

## Line 11 — Pension Exemption

If you received a pension, complete the pension exemption worksheet on page 3 of the Form MO-1040P to see how much of your pension may be tax free!

**Attach a copy of your federal return (pages 1 and 2) and all Forms 1099(s), 1099-R(s), and W-2P(s).**

## Line 12 — Long-term Care Insurance Deduction

If you paid premiums for qualified long-term care insurance in 2001, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as: insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person.

- Enter the amount paid for qualified long-term care insurance. . . . . A) \$ \_\_\_\_\_  
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- Enter the amount from Federal Schedule A, Line 4. . . . . B) \$ \_\_\_\_\_
- Enter the amount from Federal Schedule A, Line 1. . . . . C) \$ \_\_\_\_\_
- Enter the amount of qualified long-term care included on Line C. . . . . D) \$ \_\_\_\_\_
- Subtract Line D from Line C. . . . . E) \$ \_\_\_\_\_
- Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . . F) \$ \_\_\_\_\_

G. Subtract Line F from Line A. . . . . G) \$ \_\_\_\_\_

H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040P, Line 12. . . . . H) \$ \_\_\_\_\_

**Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).**

## Line 16 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on Form MO-1040P, page 4. Complete the following chart to figure your tax if your Missouri taxable income is greater than \$9,000.

	Yourself/ Spouse	Example
Missouri taxable income (Line 15)	\$ _____	\$ 12,000
Subtract \$9,000	– \$ 9,000	– \$ 9,000
Difference	= \$ _____	= \$ 3,000
Multiply by 6 percent	x 6%	x 6%
Tax on income over \$9,000	= \$ _____	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$ _____	= \$ 495

A separate tax must be computed for you and your spouse.

## Line 18 — Missouri Withholding

Include only **Missouri** withholding on Line 18. Do not include city or local tax. **Attach a copy of all Form W-2(s) and Form 1099(s).**

## Line 19 — Estimated Tax Payments

Include any estimated tax payments made during 2001 and any overpayment applied from your 2000 Missouri return.

## Line 20 — Pharmaceutical Tax Credit

See "Am I Eligible?" chart on page 4. If you are eligible for the pharmaceutical tax credit, enter the amount of your 2001 pharmaceutical expenses or \$200, whichever is less, in the first box on Line 20. If you did not have any pharmaceutical expense, enter "0". Repeat for your spouse and enter the total. If Line 20 is left blank, the department will assume you had no expenses and you will not be given a pharmaceutical tax credit. If claimant would have qualified for a pharmaceutical tax credit, but died before the last day of the year, the claimant still qualifies for the credit. You do not have to attach supporting documentation to your return, but your supporting documentation should be retained with your tax records.

**If Line 4 is greater than \$15,000, see table on page 3 of Form MO-1040P to determine the amount of credit allowed. You do not qualify for the pharmaceutical tax credit if you received full reimbursement for the cost of**

legend drugs, purchased with a prescription, from Medicare or Medicaid, or were a resident of a local, state, or federal funded facility.

### Line 21 — Property Tax Credit

Complete Form MO-PTS on page 17 to determine the amount of your property tax credit. See Information to Complete Form MO-PTS on page 22.

### Line 24 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

### Line 25 — Trust Funds

The amount contributed must be a minimum of \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

### Line 26 — Refund

Taxpayers with overpaid returns filed before April 1 receive their refunds much faster than those filed after April 1. **File early!!**

### Line 27 — Amount Due

Attach a **check or money order** (U.S. funds only) for the amount due, payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** Payments must be postmarked by April 15, 2002, to avoid interest and late payment charges. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

You may also pay by **credit card** by visiting our web site at **www.dor.state.mo.us/tax** or by calling toll-free (888) 296-6509. The department accepts Mastercard, Discover, and American Express. The following convenience fees will be charged to your account for processing:

Amount of Tax Paid	Convenience Fee
\$0.00–\$32.50	\$1.00
\$32.51–\$500.00	3.1%
\$500.01–\$1,500.00	2.6%
\$1,500.01 or more	2.3%

*Continued on page 21*

## SPLITTING YOUR INCOME

You will need a copy of your 2001 federal return to complete this worksheet before you begin the income section of the tax form. The worksheet provides you with specific line numbers that make it easy for you to locate this information on your federal return. When you have finished this worksheet, take the numbers from Line R and place them on Line 1 of the tax form.

For each type of income, enter the part of the total that is yours in the "Yourself" column and your spouse's part in the "Spouse" column. The following items are special points to keep in mind.

- Income received from jointly held property must be split by each spouse's percentage of ownership in the property.

- Taxable social security benefits must be split between each spouse according to his/her percentage of gross social security benefits received for the tax year times Line 14b of the Federal Form 1040A or Line 20b of the Federal Form 1040.
- The state refund should be split according to your and your spouse's Missouri tax withheld in 2000, less your and your spouse's Missouri tax (Form MO-1040P, Line 16). The result is your portion of the total 2000 refund. The amounts for yourself and your spouse should total your Missouri refund for 2000.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself		S — Spouse	
A. Wages, salaries, tips, etc. . . . .	1	7	7		00	A	00
B. Taxable interest income . . . . .	2	8a	8a		00	B	00
C. Dividend income . . . . .	none	9	9		00	C	00
D. State and local income tax refunds . . . . .	none	none	10		00	D	00
E. Alimony received . . . . .	none	none	11		00	E	00
F. Business income or (loss) . . . . .	none	none	12		00	F	00
G. Capital gain or (loss) . . . . .	none	10	13		00	G	00
H. Other gains or (losses) . . . . .	none	none	14		00	H	00
I. Taxable IRA distributions . . . . .	none	11b	15b		00	I	00
J. Taxable pensions and annuities . . . . .	none	12b	16b		00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc. . . . .	none	none	17		00	K	00
L. Farm income or (loss) . . . . .	none	none	18		00	L	00
M. Unemployment compensation . . . . .	3	13	19		00	M	00
N. Taxable social security benefits . . . . .	none	14b	20b		00	N	00
O. Other income . . . . .	none	none	21		00	O	00
P. Total (add Lines A through O) . . . . .	4	15	22		00	P	00
Q. Less: federal adjustments to income . . . . .	none	18	32		00	Q	00
R. Federal adjusted gross income (Line P less Line Q) Enter amounts here and on Line 1 of Form MO-1040P	4	19	33		00	R	00

## Sign Return

Both spouses **must** sign the Form MO-1040P. If you pay someone to prepare your return, the preparer must also sign the return.

If you wish to authorize the Director of Revenue, or delegate to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

## Attachments

- All Forms W-2(s) and 1099(s)
- Copy of federal return, pages 1 and 2:
  - if you itemized your deductions on Line 8, Missouri Itemized Deductions
  - if you have an entry on Line 10, Dependents age 65 or older
  - if you have an entry on Line 12, Long-term Care Insurance Deduction
- Federal Schedule A
  - if you itemized your deductions on Line 8, Missouri Itemized Deductions
  - if you have an entry on Line 12, Long-term Care Insurance Deduction
- Paid Property Tax Receipt(s) or Rent Receipt(s)
  - if you claimed the Property Tax Credit on Line 21
- Documentation (Form SSA-1099, letter from Department of Veteran's Affairs) of the applicable qualification under which you are filing the Form MO-PTS

## Mail Your Form MO-1040P, Attachments, and Payment (if necessary) to:

Refund or no amount due — Department of Revenue,  
P.O. Box 3385, Jefferson City, MO 65105-3385.

Balance due — Department of Revenue, P.O. Box 3395,  
Jefferson City, MO 65105-3395.

## Pension Exemption Worksheet

### Line 2 — Taxable Social Security

Include the taxable amount of your 2001 social security benefits. See below to locate your taxable social security benefits on your federal return.

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

### Line 6 — Taxable Private Pension

Include the total amount of taxable private pension(s) received in 2001. See below to locate the taxable amount on your federal return.

- Federal Form 1040A—Line 11b plus private pension amount included on Line 12b
- Federal Form 1040—Line 15b plus private pension amount included on Line 16b

**Do not include any payments from government pensions or social security benefits on this line.**

## Line 7 — Private Pension Exemption

Each recipient is eligible for up to a \$5,000 exemption, but the amount of exemption cannot exceed the amount of payments received in 2001.

## Line 8 — Taxable Government Pension

Include the total amount of taxable government pension received in 2001. See below to locate the taxable amount on your federal return.

- Federal Form 1040A—Government pension amount included on Line 12b
- Federal Form 1040—Government pension amount included on Line 16b

**Do not include any payments from private pensions or social security benefits on this line.**

## Line 9 — Subtotal

Each recipient's total pension exemption cannot exceed \$6,000. If you qualify for both a government pension exemption and a private pension exemption, your combined total exemption cannot exceed \$6,000.

## Line 11 — Total Pension Exemption

Your exemption must be reduced by the amount your income exceeds the income limitations. Your total pension exemption cannot exceed \$6,000; \$12,000 if filing combined and both you and your spouse have pensions.

## Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 6, Line 8.

You must itemize your Missouri deductions if you were required to itemize your deductions on your federal return.

## Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 36, and any **approved cultural contributions** (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the department at (573) 751-3505 to determine if your contribution qualifies.

## Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). This amount cannot exceed \$4,985. Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

## Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2001. This amount cannot exceed \$7,910. (Tier I maximum of \$4,985 and Tier II maximum of \$2,925.) Enter the total on Line 4.



Repeat for **your spouse** and enter the total on Line 5.

**If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 62, or, if only one employer, the amount refunded by the employer.**

### Line 6 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 27. See diagram of Federal Form 1040 on page 26.

### Line 8 — State and Local Income Taxes

The amount you paid in Missouri taxes is included in your federal itemized deductions, but must be subtracted to determine Missouri itemized deductions. Include on Line 8 the amount from Federal Form 1040, Schedule A, Line 5.

**If your federal adjusted gross income from Federal Form 1040, Line 33 is greater than \$132,950 (\$66,475 if married filing separate) complete the Worksheet for Line 8 to determine the correct amount to subtract. If you don't complete the worksheet, your Missouri itemized deductions will be lower than they should be and you will pay too much tax!**

### Line 9 — Earnings Taxes

If you live or work in the Kansas City or St. Louis area you may have included earnings taxes in Line 8. Include on Line 9 the amount of earnings taxes withheld shown on your Form W-2(s).

### Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions is less than your standard deduction (see Page 6, Line 8), you should take the standard deduction on the front of Form MO-1040P, Line 8, unless you were required to itemize your federal deductions.

## FORM MO-PTS

### Information to Complete Your Form MO-PTS

If your filing status on Form MO-1040P was married filing combined but you lived at different addresses the entire year, you may file a separate Form MO-PTS. If filing a separate Form MO-PTS, you cannot take the \$2,000 deduction on Line 9. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.)

### Qualifications

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS. See the "Am I Eligible" chart on page 4.

### Line 2 — Social Security Benefits

Include nontaxable social security benefits. The taxable

portion is already included on Line 1. See the following to determine your nontaxable benefits.

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099, Total Amount Before Deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

### Line 3 — Exempt Interest and Pension Income

Enter the amount of pensions, annuities, or exempt interest income not included on Form MO-PTS, Line 1. (Do not include amount of excludable costs of pensions or annuities.) See below to determine your pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) — Total amount before deductions not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).
- Form 1099INT(s) — Total amount not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).

### Line 4 — Railroad Retirement Benefits

Form MO-1040P does not have provisions for subtracting railroad retirement benefits from federal adjusted gross income. If you have railroad retirement benefits, it may be to your advantage to file Form MO-1040 rather than Form MO-1040P. See page 2 for information on how to obtain forms.

### Line 5 — Veteran's Benefits

Include your veteran's payments and benefits. Veteran's payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

**Exceptions:** If you are a 100 percent service connected disabled veteran, you are not required to include your veteran's payments and benefits.

If you are a surviving spouse of a 100 percent service connected disabled veteran, all the veteran's benefits must be included.

### Line 6 — Public Assistance

Enter total amount of public relief, public assistance, supplemental security income (SSI), child support, and AFDC payments received by you and/or your minor children. (Public assistance includes any governmental cash received.) Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099, if applicable, or a letter from the Social Security Administration.**

### Line 7 — Nonbusiness Loss(es)

**Complete Line 7 only if you included nonbusiness losses on Form MO-PTS, Line 1.** If you included nonbusiness losses on Line 1, enter the amount of the loss on Line 7. A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F are considered business losses.)

## Line 9 — MARRIED

If you are married, filing a combined return with your spouse, enter \$2,000. If you are single, enter "0". If you are married filing a combined return, you must report both incomes. (If you are **married—living separate for entire year**, and you are filing a separate Form MO-PTS, enter "0".)

## Line 11 — Own Your Home

If you owned and occupied your home, include the amount of real estate tax you paid. Do not include special assessments listed on your tax receipt.

You must reduce your real estate tax paid if you:

- Own a homestead as part of a larger unit (farm, additional lots, or multipurpose, or multidwelling building covered by a single tax statement). If you have more than five (5) acres, attach Form 948.
- Reside in a mobile home. Only include the portion of tax that applies to your mobile home. Exclude automotive and other personal tax.
- Use part of your residence for rental or business purposes. Only include the portion of your tax that applies to the percentage of your residence that is used as a residence.
- Share your residence with relatives and/or friends. Only include the portion of the tax that applies to the percentage of the residence you occupy.

If your residence is more than 5 acres or you reside in a mobile home, attach Form 948, Assessor's Certification — your county assessor will complete upon your request.

Use the worksheet below to reduce your real estate tax if any of the conditions above apply to you.

### Real Estate Tax Worksheet

Enter the total real estate tax you paid (exclude special assessments listed on your receipt) . . . . . \$ \_\_\_\_\_

If your home or farm is more than five (5) acres, enter percentage from Form 948, Assessor's Certification . . . . . %

If you own a mobile home, enter the percentage of tax that applies to your mobile home (exclude automotive or other personal property tax) . . . . . %

If part of your home is used for rental or business purposes, enter the percentage you use as your home. . . . . %

If you shared your residence with relatives and/or friends (other than your spouse or children under 18), enter the percentage of your home you occupied. . . . . %

To reduce your tax, multiply the total real estate tax by the percentage listed above and enter the result on Line 11. . . . . \$ \_\_\_\_\_

## Line 12 — Rent Your Home

Complete one Form MO-CRP, Certification of Rent Paid, for each rented home (including mobile home and/or lot) you occupied during 2001. The Form MO-CRPs are on pages 18 and 20. If you share your home with relatives and/or friends, only include the percentage of the home you occupy. Total Line 9 on all the Form MO-CRPs completed and enter the amount in the first box on Line 12. Multiply by 20 percent and enter the result on Line 12.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

**Attach a copy of your 2001 rent receipt(s).** The receipt(s) must be signed by the landlord and include his/her tax identification or social security number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide a rent receipt(s).

## Line 14 — Property Tax Credit

Apply Lines 10 and 13 to the Computation of Property Tax Credit or Refund Table on pages 29 and 30 to determine the amount of your property tax credit.

## Information to Complete Your Form MO-CRP

### Step 1

Enter all information requested on Lines 1–6. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. If individuals other than you and your spouse (if applicable) reside at the address and are age 18 or older, enter the number on Line 4.

### Step 2

Enter on Line 7 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. Also, exclude any rent paid to your landlord on your behalf by any organization.

### Step 3

If you were a resident of a nursing home or boarding home during 2001, use the applicable percentage stated on the front of Form MO-CRP, Certification of Rent Paid. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If you share your home with relatives and/or friends, enter the appropriate percentage of your home you occupied. If none of the reductions apply to you, enter 100 percent on Line 8.

### Step 4

Multiply Line 7 by the percentage on Line 8. Enter this amount on Form MO-CRP, Line 9 and on Form MO-PTS, Line 12 (first box).

## Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:45 a.m. to 4:45 p.m. Monday through Friday with walk-in tax assistance provided from 8:00 a.m. to 4:30 p.m. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

### **Cape Girardeau**

3102 Blattner Dr., Suite 102  
Income Tax: (573) 290-5363  
Business Tax: (573) 290-5850

### **Columbia**

1500 Vandiver Dr., Room 113  
Income Tax: (573) 884-6851  
Business Tax: (573) 884-3814

### **Jefferson City**

3237 W. Truman Blvd., Suite 100  
Income Tax: (573) 522-1578  
Business Tax: (573) 751-7191

### **Joplin**

1110 E. Seventh St., Suite 400  
Income Tax: (417) 629-3473  
Business Tax: (417) 629-3070

### **Kansas City**

615 East 13th St., Room B-2  
Income Tax: (816) 889-2920  
Business Tax: (816) 889-2944

### **Springfield**

149 Park Central Square,  
Room 313  
Income Tax: (417) 895-6445  
Business Tax: (417) 895-6474

### **St. Louis**

2510 S. Brentwood, Suite 300  
Income Tax: (314) 301-1690  
Business Tax: (314) 301-1660

### **St. Joseph**

525 Jules, Room 314  
Income Tax: (816) 387-2642  
Business Tax: (816) 387-2230

## Other Important Phone Numbers

<b>Form Ordering</b>	<b>(800) 877-6881</b>
Form Order Questions	(573) 751-5337
Electronic Filing Information	(573) 751-3930
<b>Missouri Refund Inquiry Line</b>	<b>(573) 526-8299</b>
Forms-by-Fax	(573) 751-4800
Telefile Extension to File	(800) 200-4842

**Download forms or check the status of your refund from our web site: [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)**

Suggestions for Tax System Improvements e-mail: [taxsuggest@mail.dor.state.mo.us](mailto:taxsuggest@mail.dor.state.mo.us)

## Off-Site Locations

Department of Revenue representatives visit various locations throughout the state to help you complete your Property Tax/ Pharmaceutical Tax Credit Claims. Watch for advertisements or contact your local Tax Assistance Center, listed above, to see when we may be serving a location near you!



# FIVE WAYS TO GET YOUR REFUND FASTER:

## A CHECKLIST

- ☐ **Make sure you are eligible. See pages 3 and 4.**
- ☐ **Sign your return.**
- ☐ **Report all benefits, including AFDC, SSA, and/or SSI.**
- ☐ **Correctly complete Form MO-CRP:**
  - Claim all rent paid by you;
  - Don't claim 100 percent if adults other than your spouse are living in the residence;
  - If Low Income Housing, report only your out-of-pocket rent paid.
- ☐ **Attach all required documentation:**
  - Copy of paid real estate tax receipt(s) or Form MO-CRP with rent receipt(s);
  - Form 948 if your real estate taxes are for more than 5 acres or you reside in a mobile home;
  - All Form W-2(s), Form 1099(s), Form SSA-1099(s), and Form 1099-R(s);
  - If 100 percent service connected disabled — a letter from Veteran's Affairs;
  - If 100 percent disabled:
    - a copy of Medicare Card;
    - a letter from Social Security Administration;
    - a Form SSA-1099; or
    - Federal Schedule R instructions.

# ELECTRONIC FILING OPTIONS

**Federal/State Electronic Filing**—Filing for simple or complex returns. Request electronic filing from your Internal Revenue Service (IRS) approved preparer.

**Internet Filing (provided through a software company)**—File your federal and state return from your own computer using software approved by both the IRS and state of Missouri.

**WEBFile**—Free Internet filing of simple Missouri income tax returns.

\*\*For more information on these alternative filing options, visit our web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)

## Faster Refund? File Electronic!

### FAST

Eliminate mail time.

### CONVENIENT

Internet filing is available 24 hours a day, 7 days a week.

### FREE

WEBFiling of the Missouri return is free. You **may** also be eligible for free Internet filing of your federal and state return.

### ACCURATE

Up to 10 percent fewer errors.

### DIRECT DEPOSIT

Deposit your refund quickly and safely into your bank account.



# 2001 COMPUTATION OF PROPERTY TAX CREDIT OR REFUND

## FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% RENT PAID

		OVER												OVER												OVER											
		725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0						
Form MO-PTS, Line 10 NET HOUSEHOLD INCOME		BUT NOT MORE THAN												BUT NOT MORE THAN												BUT NOT MORE THAN											
		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0					
OVER	BUT NOT OVER																																				
0	13,000	Refund or credit is the actual total amount of allowable real estate tax paid or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 13).																																			
\$13,000	\$13,300	729	704	679	654	629	604	579	554	529	504	479	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4						
13,300	13,600	721	696	671	646	621	596	571	546	521	496	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21							
13,600	13,900	712	687	662	637	612	587	562	537	512	487	462	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12							
13,900	14,200	702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2							
14,200	14,500	693	668	643	618	593	568	543	518	493	468	443	418	393	368	343	318	293	268	243	218	193	168	143	118	93	68	43	18								
14,500	14,800	683	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8								
14,800	15,100	672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22									
15,100	15,400	661	636	611	586	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11									
15,400	15,700	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25										
15,700	16,000	638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13										
16,000	16,300	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1										
16,300	16,600	614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14											
16,600	16,900	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1											
16,900	17,200	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13												
17,200	17,500	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25													
17,500	17,800	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11													
17,800	18,100	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22														
18,100	18,400	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7														
18,400	18,700	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17															
18,700	19,000	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2															
19,000	19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11																
19,300	19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20																	
19,600	19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4																	

**EXAMPLE:**  
If Line 10 of Form MO-PTS is \$19,000 and Line 13 is \$275, then the tax credit or refund would be \$27.

### EXAMPLE:

If Line 10 of Form MO-PTS is \$19,000 and Line 13 is \$275, then the tax credit or refund would be \$27.

**FORM MO-PTS, LINE 13 —TOTAL REAL ESTATE TAX OR 20% RENT PAID**

		OVER										OVER										OVER									
		725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0
Form MO-PTS, Line 10 — NET HOUSEHOLD INCOME		BUT NOT MORE THAN										BUT NOT MORE THAN										BUT NOT MORE THAN									
		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
OVER	BUT NOT OVER																														
19,900	20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12												
20,200	20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20													
20,500	20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2													
20,800	21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9														
21,100	21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16															
21,400	21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22																
21,700	22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3																
22,000	22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																	
22,300	22,600	289	264	239	214	189	164	139	114	89	64	39	14																		
22,600	22,900	268	243	218	193	168	143	118	93	68	43	18																			
22,900	23,200	248	223	198	173	148	123	98	73	48	23																				
23,200	23,500	227	202	177	152	127	102	77	52	27	2																				
23,500	23,800	205	180	155	130	105	80	55	30	5																					
23,800	24,100	184	159	134	109	84	59	34	9																						
24,100	24,400	162	137	112	87	62	37	12																							
24,400	24,700	139	114	89	64	39	14																								
24,700	25,000	116	91	66	41	16																									

This area indicates  
no credit or refund is  
allowable.

**Examples:**

If Line 10 of Form MO-PTS is \$13,000 or less, and Line 13 is \$176 the tax credit or refund would be \$176.

If Line 10 of Form MO-PTS is \$16,050 and Line 13 is \$750, the tax credit or refund would be \$626.

If Line 10 of Form MO-PTS is \$24,400 and Line 13 is \$700, the tax credit or refund would be \$112.

# 2001 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

1. All **public schools** located in the City of Springfield are in "Springfield R-XII" School District, and No. "**475**" should be entered in the space provided.

2. All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. "**098**" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "**347**".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cabool R-IV . . . . .	057	Crawford Co. R-II (Cuba) .	108	Fulton 58 . . . . .	159	Hollister R-V . . . . .	208
Adair Co. R-II (Brashear) . .	045	Cainsville R-I . . . . .	058	Crocker R-II . . . . .	109	Gainesville R-V . . . . .	160	Houston R-I . . . . .	209
Adrian R-III . . . . .	001	Calhoun R-VIII . . . . .	059	Crystal City 47 . . . . .	110	Galena R-II . . . . .	161	Howard Co. R-II	
Advance R-IV . . . . .	002	Callao C-8 . . . . .	061			Gallatin R-V . . . . .	162	(Glasgow) . . . . .	168
Afton 101 . . . . .	003	Camdenton R-III . . . . .	062	Dadeville R-II . . . . .	111	Gasconade C-4 (Falcon) . .	163	Howell Valley R-I . . . . .	210
Albany R-III . . . . .	004	Cameron R-I . . . . .	063	Dallas Co. R-I (Buffalo) . .	112	Gasconade Co. R-I		Hudson R-IX . . . . .	211
Altenburg 48 . . . . .	005	Campbell R-II . . . . .	064	Davis R-XII . . . . .	113	(Hermann) . . . . .	197	Humansville R-IV . . . . .	212
Alton R-IV . . . . .	006	Canton R-V . . . . .	065	Delta C-7 (Deering) . . . .	385	Gasconade Co. R-II		Hume R-VIII . . . . .	213
Appleton City R-II . . . . .	008	Cape Girardeau 63 . . . .	066	Delta R-V . . . . .	116	Gideon 37 . . . . .	165	Hurley R-I . . . . .	214
Arcadia Valley R-II		Carl Junction R-I . . . . .	067	Dent-Phelps R-III		(Owensville) . . . . .	376		
(Ironton) . . . . .	009	Carrollton R-VII . . . . .	068	(RFD, Salem) . . . . .	117	Gilliam C-4 . . . . .	166	Iberia R-V . . . . .	215
Ash Grove R-IV . . . . .	011	Carthage R-IX . . . . .	069	DeSoto 73 . . . . .	114	Gilman City R-IV . . . . .	167	Independence 30 . . . . .	217
Atlanta C-3 . . . . .	012	Caruthersville 18 . . . . .	070	Dexter R-XI . . . . .	118	Glenwood R-VIII . . . . .	169	Iron Co. C-4 (Viburnum) .	218
Aurora R-VIII . . . . .	013	Cass Co. R-V . . . . .	010	Diamond R-IV . . . . .	119	Golden City R-III . . . . .	171	Jackson R-II . . . . .	219
Ava R-I . . . . .	014	Cassville R-IV . . . . .	071	Dixon R-I . . . . .	120	Gorin R-III . . . . .	172	Jasper Co. R-V . . . . .	222
Avenue City R-IX . . . . .	015	Center 58		Doniphan R-I . . . . .	121	Grain Valley R-V . . . . .	173	Jefferson C-123	
Avilla R-XIII . . . . .	016	(Jackson County) . . . . .	074	Dora R-III . . . . .	122	Grandview C-4		(Nodaway Co.) . . . . .	223
		Centerville R-I . . . . .	077	Drexel R-IV . . . . .	123	(Jackson Co.) . . . . .	174	Jefferson City . . . . .	224
Bakersfield R-IV . . . . .	017	Central R-III (Park Hills) .	480	Dunklin R-V		Grandview R-II		Jefferson Co. R-VII	
Ballard R-II . . . . .	018	Centralia R-VI . . . . .	079	(Jefferson Co.) . . . . .	124	(Jefferson Co.) . . . . .	175	(RFD, Festus) . . . . .	225
Bayless . . . . .	019	Chadwick R-I . . . . .	080	East Buchanan Co. C-I		Green City R-I . . . . .	177	Jennings . . . . .	227
Bell City R-II . . . . .	020	Chaffee R-II . . . . .	081	(Gower) . . . . .	125	Green Forest R-II . . . . .	178	Johnson Co. R-VII . . . .	571
Belleview R-III . . . . .	022	Charleston R-I . . . . .	083	East Carter Co. R-II		Green Ridge R-VIII . . . .	179	Joplin R-VIII . . . . .	228
Belton 124 . . . . .	023	Chilhowee R-IV . . . . .	084	(Ellsinore) . . . . .	126	Greene Co. R-VIII		Junction Hill C-12 . . . .	229
Bernie R-XIII . . . . .	025	Chillicothe R-II . . . . .	085	East Lynne 40 . . . . .	127	(Rogersville) . . . . .	277		
Bevier C-4 . . . . .	026	Clark Co. R-I (Kahoka) . .	230	East Newton Co. R-VI . . .	128	Greenfield R-IV . . . . .	180	Kansas City 33 . . . . .	231
Billings R-IV . . . . .	029	Clarksburg C-2 . . . . .	087	East Prairie R-II . . . . .	129	Greenville R-II . . . . .	181	Kearney R-I . . . . .	232
Bismarck R-V . . . . .	030	Clarkton C-4 . . . . .	088	El Dorado Springs R-II . .	131	Grundy Co. R-V (Galt) . .	182	Kelso C-7 . . . . .	233
Blackwater R-II . . . . .	031	Clayton . . . . .	089	Eldon R-I . . . . .	132			Kennett 39 . . . . .	234
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Laquey R-V	254	Moniteau Co. R-I		Oregon-Howell R-III	246	Salem R-80	434	Stoutland R-II	490
Laredo R-VII	255	(California)	060	Orrick R-XI	372	Salisbury R-IV	435	Strafford R-VI	492
Lathrop R-II	257	Moniteau Co. R-V		Osage Co. R-I (Chamois)	082	Santa Fe R-X		Strain-Japan R-XVI	575
Lawson R-XIV	258	(Latham)	256	Osage Co. R-II (Linn)	274	(Alma)	250	Strasburg C-3	494
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Sarcoxie R-II	436	Sturgeon R-V	495
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	Savannah R-III	437	Success R-VI	496
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	School of the Osage R-II	439	Sullivan C-2	497
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Schuyler Co. R-I	440	Summersville R-II	498
Leopold R-III	264	(Montgomery City)	324	Oterville R-VI	375	Scotland Co. R-I		Sunrise R-IX	499
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	(Memphis)	441	Swedeborg R-III	500
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scott City R-I	573	Sweet Springs R-VII	501
(Ewing)	266	Morgan Co. R-II		Palmyra R-I	378	Scott Co. Central			
Lexington R-V	267	(Versailles)	523	Paris R-II	379	(Sikeston)	443	Taneyville R-II	502
Liberal R-II	268	Mound City R-II	327	Park Hill	380	Scott Co. R-IV (Benton)	442	Tarkio R-I	503
Liberty 53	269	Mountain Grove R-III	328	Parkway C-2	381	Sedalia 200	444	Thayer R-II	504
Licking R-VIII	271	Mountain View-Birch		Pattonsburg R-II	382	Senath Homesville C-8	445	Thornfield R-I	505
Lincoln R-II	272	Tree R-III	329	Pattonville R-III	383	Seneca R-VII	446	Tina-Avalon R-II	506
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pemiscot Co. R-III		Seymour R-II	447	Trenton R-IX	508
Linn Co. R-I (Purdin)	572			(RFD, Caruthersville)	386	Shawnee R-III	448	Tri-County R-VII	
Livingston Co. R-III		Naylor R-II	331	Pemiscot Co. Special		Shelby Co. C-1		(Jamesport)	509
(Chula)	275	Neelyville R-IV	332	School Dist.	576	(Shelbyville)	449	Troy R-III	510
Lockwood R-I	276	Nell Holcomb R-IV	333	Perry Co. 32	387	Shelby Co. R-IV		Twin Rivers R-X	
Lone Jack C-6	278	Neosho R-V	334	Pettis Co. R-V		(Shelbina)	450	(Broseley)	512
Lonedell R-XIV	279	Nevada R-V	335	(Hughesville)	389	Sheldon R-VIII	451		
Louisiana R-II	280	New Bloomfield R-III	336	Pettis Co. R-XII		Shell Knob 78	452		
Luray 33	281	New Franklin R-I	337	(RFD, Sedalia)	390	Sherwood Cass R-VIII		Union R-XI (Franklin	
Lutie R-VI	282	New Haven (Franklin		Phelps Co. R-III		(Creighton)	453	Co.)	514
		Co.)	338	(Edgar Springs)	130	Sikeston R-VI	454	Union Star R-II	515
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	Silex R-I	455	University City	517
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Skyline R-II	456		
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Slater	457	Valley Park	518
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Smithton R-VI	458	Valley R-VI (Caledonia)	519
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	Smithville R-II	459	Van Buren R-1	520
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		South Callaway R-II		Van-Far R-I	521
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	(Mokane)	460	Verona R-VII	522
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	South Harrison Co. R-II			
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	(Bethany)	461	Walnut Grove R-V	527
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	South Holt Co. R-I		Warren Co. R-III	
Maplewood-Richmond		Normandy	349	Polo R-VII	401	(Oregon)	462	(Warrenton)	529
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	South Iron Co. R-I		Warrensburg R-VI	528
Marceline R-V	293	(Rosendale)	350	Portageville	574	(Annapolis)	463	Warsaw R-IX	530
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	South Nodaway Co. R-IV		Washington	531
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Prairie Home R-V	404	(Barnard)	464	Waynesville R-VI	532
Marion C. Early R-V		North Daviess R-III	220	Princeton R-V	405	South Pemiscot Co. R-V		Weaubleau R-III	533
(Morrisville)	294	North Harrison R-III		Pulaski Co. R-IV		(Steele)	465	Webb City R-VII	534
Marion Co. R-II	295	(Eagleville)	353	(Richland)	420	Southern Boone Co. R-I	466	Webster Groves	535
Marionville R-IX	296	North Kansas City 74	354	Purdy R-II	406	Southern Reynolds Co.		Wellington-Napoleon	
Mark Twain R-VIII	297	North Mercer Co. R-III		Putnam Co R-1	516	R-II	467	R-IX	536
Marquand-Zion R-VI	298	(Mercer)	355	Puxico R-VIII	407	Southland C-9		Wellston	537
Marshall	299	North Nodaway Co. R-VI				(Cardwell)	468	Wellsville-Middletown	
Marshfield R-I	300	(Hopkins)	356	Ralls Co. R-II (Center)	408	Southwest Livingston Co.		R-I	538
Maryville R-II	302	North Pemiscot Co. R-I		Raymondville R-VII	410	R-I	469	Wentzville R-IV	539
Maysville R-I	303	(Wardell)	357	Raymore-Peculiar R-II	411	Southwest R-V		West Nodaway Co. R-I	
McDonald Co. R-I		North Platte Co. R-I		Raytown C-2	412	(Barry Co.)	470	(Burlington Junction)	540
(Anderson)	304	(Dearborn)	358	Reeds Spring R-IV	413	Sparta R-III	471	West Plains R-VII	541
Meadow Heights R-II	305	North St. Francois Co. R-I		Renick R-V	414	Special School District of		West Platte Co. R-II	
Meadville R-IV	306	(Bonne Terre)	352	Republic R-III		St. Louis	577	(Weston)	542
Mehlville R-IX	307	North Wood R-IV	359	(Republic)	415	Spickard R-II	472	West St. Francois Co. R-IV	
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Revere C-3	416	Spokane R-VII	473	(Leadwood)	570
Mexico 59	310	(Ravenwood)	360	Rich Hill R-IV	417	Spring Bluff R-XV	474	Westran R-I	545
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richards R-V	418	Springfield R-XII	475	Westview C-6	546
Miami R-I (Saline Co.)	312	(Cairo)	361	Richland R-I		St. Charles Co. R-V		Wheatland R-II	547
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		(Stoddard Co.)	419	(Orchard Farm)	477	Wheaton R-III	548
(Faucett)	313	(Walker)	526	Richmond R-XVI	421	St. Charles R-VI	476	Willard R-II	550
Middle Grove C-1	314	Northwest R-I		Richwoods R-VII	422	St. Clair R-XIII	478	Willow Springs R-IV	551
Midway R-I	316	(High Ridge)	362	Ridgeway R-V	423	St. Elizabeth R-IV	479	Windsor C-1	
Milan C-2	317	Northwestern R-I		Ripley Co. R-III		St. James R-I	481	(Jefferson Co.)	552
Miller R-II	318	(Mendon)	363	(Gateway)	164	St. Joseph	482	Winfield R-IV	554
Miller Co. R-III		Norwood R-I	364	Ripley Co. R-IV		St. Louis Career		Winona R-III	555
(Tuscumbia)	511			(RFD, Doniphan)	424	Education	578	Winston R-VI	556
Mirabile C-1	319	Oak Grove R-VI	366	Risco R-II	425	St. Louis City	483	Woodland R-IV	557
Missouri City 56	320	Oak Hill R-I	367	Ritenour	426	Stanberry R-II	484	Worth Co. R-III	558
Moberly	321	Oak Ridge R-VI	368	Riverview Gardens	427	Ste. Genevieve Co. R-II	485	Wright City R-II	559
Monett R-I	322	Oak Ridge R-VI	368	Rock Port R-II	428	Steelville R-III	486	Wyaconda C-1	560
Moniteau Co. C-I		Odessa R-VII	369	Rockwood R-VI	429	Stet R-XV	487		
(Jamestown)	221	Oran R-III	370	Rolla 31	430	Stewartsville C-2	488		
		Orearville R-IV	371	Roscoe C-I	431	Stockton R-I	489		